

United States Bankruptcy Court

Eastern District of California

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Matterhorn Group, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 20-1787665	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 1635 Village Center Circle Suite 270 Las Vegas, NV <div style="text-align: right; margin-top: 5px;">ZIP Code 89134</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; margin-top: 5px;">ZIP Code</div>
County of Residence or of the Principal Place of Business: Clark	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;">ZIP Code</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above):	

Type of Debtor (Form of Organization) (Check one box)	Nature of Business (Check one box)	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)
<input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	<input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	<input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <div style="margin-top: 10px;"> <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding </div>
Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY										
Estimated Number of Creditors <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input checked="" type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table>	<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input checked="" type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000	<div style="font-size: 1.2em; font-weight: bold;">2010-39672</div> <div style="font-weight: bold;">FILED</div> <div style="font-weight: bold;">July 26, 2010</div> <div style="font-weight: bold;">4:17 PM</div> <div style="font-weight: bold;">RELIEF ORDERED</div> <div style="font-size: 0.8em;">CLERK, U.S. BANKRUPTCY COURT EASTERN DISTRICT OF CALIFORNIA</div> <div style="font-size: 0.7em;">0002804704</div>
<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input checked="" type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000		
Estimated Assets <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input checked="" type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input checked="" type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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Estimated Liabilities <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input checked="" type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input checked="" type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Matterhorn Group, Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: See Attachment	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition*(This page must be completed and filed in every case)*

Name of Debtor(s):

Matterhorn Group, Inc.**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.
 [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
 [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of Attorney*

X /s/ Ron Bender _____
 Signature of Attorney for Debtor(s)

Ron Bender 143364

 Printed Name of Attorney for Debtor(s)

Levene, Neale, Bender, Yoo & Brill LLP

 Firm Name

**10250 Constellation Blvd.
 Suite 1700
 Los Angeles, CA 90067**

 Address

 Telephone Number

July 26, 2010

 Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Nathan W. Bell _____
 Signature of Authorized Individual

Nathan W. Bell

 Printed Name of Authorized Individual

Chief Executive Officer

 Title of Authorized Individual

July 26, 2010

 Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
 Signature of Foreign Representative

 Printed Name of Foreign Representative

 Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

 Printed Name and title, if any, of Bankruptcy Petition Preparer

 Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

 Address

X _____

 Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

In re **Matterhorn Group, Inc.**

Case No. _____

Debtor

FORM 1. VOLUNTARY PETITION

Pending Bankruptcy Cases Filed Attachment

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Deluxe Ice Cream Company Eastern District of California (Sacramento)	Filed Concurrently Affiliate/Subsidiary	
Vitafreze Frozen Confections, Inc. Eastern District of California (Sacramento)	Filed Concurrently Affiliate/Subsidiary	

United States Bankruptcy Court
Eastern District of California

In re **Matterhorn Group, Inc.**

Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
C H Robinson PO Box 9121 Minneapolis, MN 55480-9121	C H Robinson PO Box 9121 Minneapolis, MN 55480-9121 (800) 735-9966			701,005.69
Oregon Ice Cream 13115 NE 4TH ST SUITE 220 Vancouver, WA 98684	Oregon Ice Cream 13115 NE 4TH ST SUITE 220 Vancouver, WA 98684 (360) 823-2454			348,703.59
Yarnell Ice Cream 205 S. Spring Street Searcy, AR 72143	Yarnell Ice Cream 205 S. Spring Street Searcy, AR 72143 (501) 268-2414			147,974.83
Kraft Foods North America, Inc Cash Accounting, NF 123 Three Lakes Drive Northfield, IL 60093	Kraft Foods North America, Inc Cash Accounting, NF 123 Three Lakes Drive Northfield, IL 60093 (973) 503-4557			108,250.94
Aldrich Kilbride & Tatone LLC 680 Hawthorne Avenue SE Suite 140 Salem, OR 97301-5096	Aldrich Kilbride & Tatone LLC 680 Hawthorne Avenue SE Suite 140 Salem, OR 97301-5096 (503) 585-7774			93,180.00
Advantage Sales and Marketing P.O. Box 31001-1691 Pasadena, CA 91110-1691	Advantage Sales and Marketing P.O. Box 31001-1691 Pasadena, CA 91110-1691			71,616.44
tailfordmitchell 830 North Summit St Toledo, OH 43604	tailfordmitchell 830 North Summit St Toledo, OH 43604			41,790.88
Mass Marketing Services Attn: John Carlson 7851 Mission Center Ct #115 San Diego, CA 92108	Mass Marketing Services Attn: John Carlson 7851 Mission Center Ct #115 San Diego, CA 92108 (619) 297.0203			34,448.64

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Big Y c/o Advantage Sales & Marketin 300 Foxborough Blvd Foxboro, MA 02035	Big Y c/o Advantage Sales & Marketin 300 Foxborough Blvd Foxboro, MA 02035			13,378.13
Food Lion PO Box 198135 Atlanta, GA 30384-8135	Food Lion PO Box 198135 Atlanta, GA 30384-8135 (704) 633.8250			12,010.61
Moreton & Company PO Box 191030 Boise, ID 83719	Moreton & Company PO Box 191030 Boise, ID 83719 (800) 594.8949			9,855.00
SnoTemp Cold Storage PO BOX 2066 Eugene, OR 97402	SnoTemp Cold Storage PO BOX 2066 Eugene, OR 97402 (541) 343-1694			8,839.19
Daymon Worldwide Attn: John Stracuzzi P.O. Box 9661 Uniondale, NY 11555-9661	Daymon Worldwide Attn: John Stracuzzi P.O. Box 9661 Uniondale, NY 11555-9661 (203) 352-7976			6,179.13
Transamerica Insurance Company PO Box 30266 Los Angeles, CA 90030-0266	Transamerica Insurance Company PO Box 30266 Los Angeles, CA 90030-0266 (800) 852.4678			5,820.00
Baker & Hostetler LLP 12100 Wilshire Boulevard 15th Floor Los Angeles, CA 90025-7120	Baker & Hostetler LLP 12100 Wilshire Boulevard 15th Floor Los Angeles, CA 90025-7120 (310) 820-8800			5,318.99
Franklin C. Everett 700 Bellevue Avenue Newport, RI 02840	Franklin C. Everett 700 Bellevue Avenue Newport, RI 02840			5,000.00
Just Born Royalty 1300 Stefko Blvd Bethlehem, PA 18017-6672	Just Born Royalty 1300 Stefko Blvd Bethlehem, PA 18017-6672			4,796.19
Nordic Cold Storage, LLC 1802 Rome Highway Rockmart, GA 30153	Nordic Cold Storage, LLC 1802 Rome Highway Rockmart, GA 30153 (770) 684.0886			4,697.00
Stoel Rives LLP 101 S Capital Blvd Suite 1900 Boise, ID 83702	Stoel Rives LLP 101 S Capital Blvd Suite 1900 Boise, ID 83702 (208) 389-9000			3,669.28

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Integra Telecom PO Box 2966 Milwaukee, WI 53201-2966	Integra Telecom PO Box 2966 Milwaukee, WI 53201-2966 (775) 689.2440			3,022.79

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **July 26, 2010**

Signature **/s/ Nathan W. Bell**
Nathan W. Bell
Chief Executive Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**UNANIMOUS BOARD RESOLUTION AUTHORIZING CHAPTER 11 BANKRUPTCY
FILINGS AND RETENTION OF NATHAN WYNN BELL AS PRESIDENT AND
CHIEF EXECUTIVE OFFICER**

The following resolutions were duly enacted by a unanimous vote of the Board of Directors (the "Board") of Matterhorn Group Inc. and two wholly-owned subsidiaries, Vitafreze Frozen Confections, Inc. and Deluxe Ice Cream Company (collectively, the "Companies"), at a meeting of the Board held at 3:00 p.m., PST, on July 20, 2010, and the same shall remain in full force and effect, without modification, unless and until the Board adopts a further resolution to the contrary:

RESOLVED, that effective immediately, Nathan Wynn Bell is hereby appointed as President and Chief Executive Officer of the Companies;

FURTHER RESOLVED, that Nathan Wynn Bell or any other officer of the Companies as directed by Nathan Wynn Bell (the "Designated Officer") is hereby authorized on behalf of and in the name of the Companies to execute Chapter 11 bankruptcy petitions and all related documents and papers on behalf of the Companies in order to enable the Companies to commence Chapter 11 bankruptcy cases if the Designated Officer deems it to be in the best interests of the Companies to do so;

FURTHER RESOLVED, that the Designated Officer has the authority to cause the Companies to employ the law firm of Levene, Neale, Bender, Yoo & Brill L.L.P. ("LNBYB") for purposes of filing the Chapter 11 bankruptcy cases for the Companies and representing the Companies in their Chapter 11 bankruptcy cases as bankruptcy counsel, and the Designated Officer has the authority to execute applications for the Companies to employ LNBYB as bankruptcy counsel to the Companies in connection with the Companies' Chapter 11 bankruptcy cases;

FURTHER RESOLVED, that the Designated Officer also has the authority to cause the Companies to employ any other professionals to represent or assist the Companies in connection with the Companies' Chapter 11 bankruptcy cases that the Designated Officer deems to be in the best interests of the Companies;

FURTHER RESOLVED, that in the event of Chapter 11 bankruptcy filings by the Companies, the Designated Officer is hereby authorized on behalf of and in the name of the Companies to execute and file and to cause counsel to the Companies to prepare with the assistance of the Companies as appropriate all petitions, schedules, lists and other papers, documents and pleadings in connection with the Companies' bankruptcy cases, and other than as specifically set forth below to take any and all action which the Designated Officer deems necessary and proper in connection with the Companies' bankruptcy cases without the need for any further approval of the Board. Such actions which the Designated Officer has the authority to cause the Companies to take without any further approval of the Board shall include, but not be limited to, the following: employing and compensating counsel and other professionals (both prior to and after the Companies' bankruptcy filings); seeking Bankruptcy Court approval for the Companies to use cash collateral and/or post-bankruptcy financing and executing any agreements related to any of the foregoing; compensating employees; hiring and terminating employees; purchasing product or materials; selling product; entering into or continuing with agreements; collecting accounts receivable; negotiating with creditors, lenders, vendors, suppliers and landlords; assuming, assigning, or rejecting executory contracts and unexpired leases; renegotiating the terms of executory contracts and unexpired leases; signing new or amended contracts and leases; commencing and defending litigation involving the Companies;

FURTHER RESOLVED, that in the event of Chapter 11 bankruptcy filings by the Companies, the

Designated Officer shall not cause the Companies to sell all or substantially all of the Companies' assets or cause the Companies to file and seek to confirm a plan of reorganization without obtaining the prior approval of the Board.

Dated: July 20, 2010



Nathan Wynn Bell, Board Chairman